

ABATEMENTS

Please Read Before Filing for an Abatement

Abatement applications are available at the Town Hall Assessor's office or you can send a self-addressed stamped envelope for us to mail the application.

INFORMATION ON HOW TO FILE FOR ABATEMENTS

As the 2009 year ended the town prepared and sent its actual tax bills for Fiscal Year 2010, several questions may arise from concerned taxpayers that need to be addressed. At this time of year, after the revaluation and the anticipation of increased billing, questions center on abatements and filing for relief. It is a taxpayer's responsibility to make sure the accuracy of their property is correct. In any mass appraisal, errors may appear that effect the value, whether it is an error in measuring the property, or the inclusion of something that does not exist, or a misstatement of location or area attributes. Massachusetts General Law allows the taxpayer a way through which they can contest an assessed value on a specific parcel. The following is a description of the abatement process, when to file, and what to do to insure that abatement is more likely to be granted.

WHY SHOULD A TAXPAYER FILE?

Acceptable reasons are:

- inaccurately measured improvements (outside measurements)
- additions that do not exist
- amenities such as pool and sheds that have been removed prior to January 1, 2009

Unacceptable reasons are:

- not being pleased with the value estimate or increase
- just saying overvaluation with no back up information
- displeasure with the tax rate
- an inability to afford paying taxes

FILING DATE DEADLINE FOR ABATEMENTS

Abatement requests are due / postmarked by Monday, February 22, 2010. All abatements filed after this date will be denied without consideration. The Assessor has three (3) months from the date filed to review abatement applications.

VALUATION

Most people feel that it is the change in value that affects their taxes, when in fact it is not the case. In actuality, values on homes could double, triple or quadruple. If the overall budget for the community

stayed the same, the individual taxes on each property would stay the same. It is the town's need to raise money to provide services to the taxpayers that establishes the burden on the entire town. The estimated market value on the individual homes allocates burden to the individual taxpayer.

The assessed value of a property rests strongly on two principles, that of market value and equitability.

Market value is defined as the value that a property would most likely bring in an open market, with proper exposure, a buyer and seller who are knowledgeable and operating in their own best interest, and with considerations made that are terms if cash or its equivalent. Market value is estimated by three approaches to value; sales comparison, cost and income. The sales comparison approach relies on the sales of similar properties and relates best to the valuation of residential homes and single unit commercial properties that would normally be owner occupied. The income approach relies on the conversion of market rent to an indication of value. This approach to value works best on multi-tenanted commercial and residential buildings such as 6+ unit apartment buildings and larger office and retail buildings. The cost approach relies on the anticipated cost to build, less allocations for physical depreciation and functional, economic obsolescence. It is most accurate when the improvements to the parcel being valued are new.

Equitability is also a strong component of municipal valuation or assessing. In order to be taxed fairly, homes must be valued in a similar fashion. For example, it would be inappropriate for a town to value a six room ranch on a half acre of land at \$350,000 and value a similar ranch next door for \$550,000. Such disparities fly in the face of reason and tend to make taxpayers extremely upset.

INVESTIGATION IS AN IMPORTANT FIRST STEP

If a person feels they are being unfairly valued, he should investigate to see if there is some reason for concern. Look at the assessed values of similar homes in the area. Compare Cape Homes to Capes, ranches to ranches, etc. Check the SALES of comparable properties in the area. It is extremely important to research only sales of comparable homes during the period being considered, 5% of sales are required by the Department of Revenue in any given class code.

This can be done at anytime of the year, or check your property card from the town's website www.uxbridge-ma.gov. Click on GIS/Deed info, find Real Estate Property records, and click on Public Access to Real

Property. Search by name or street address, or enter by last name. By also clicking on the PDF Adobe in the top right corner you will get access to your full property record card.

If disparities exist, contact the assessing department, set up an appointment for an interior inspection, and have the property reviewed. There are approximately 6,000 parcels in town. Each property record card has 705 fields where data is either entered or repeated, some fields are information only. As careful as researchers and data entry people are, mistakes are made that effect value. It is up to the taxpayer to check the accuracy of this information and file for abatement if it is appropriate. It should be noted that not all fields' effect value. During the measure and list we requested interior inspections for accuracy.

It is important to remember that a party filing for abatement on a property that has sold recently for an amount in excess or close to the present assessment will have an extraordinarily hard time convincing the Board of Assessors that the property is unfairly valued.